

Scope and Objectives

Scope

The operational audit covered the processes, activities, and internal controls within the **Procurement Department** for the period of January 1, 2023 to December 31, 2023. The review included:

- Procurement planning and requisition procedures
- Supplier selection and contract management processes
- Approval workflows and documentation
- Compliance with internal policies and relevant regulations
- Monitoring and evaluation of procurement activities

Objectives

The objectives of this operational audit were to:

- Assess the adequacy and effectiveness of internal controls in procurement processes
- Evaluate compliance with organizational policies, procedures, and applicable laws
- Identify risks and potential areas for process improvement
- Recommend corrective actions to address any observed control weaknesses or inefficiencies

Important Notes:

- The scope defines the boundaries of the audit and what areas are examined.
- Objectives clarify the purpose and intended outcomes of the audit work.
- This section guides both auditors and stakeholders in understanding the focus of the report.
- Clear documentation supports transparency and accountability in the audit process.
- Revisions to scope or objectives must be justified and documented if changes arise during the audit.